

ABSTRACT OF THE DISCLOSURE

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The present invention is directed to a semiconductor device having an improved structure for isolating transistors formed on a semiconductor substrate, and a method for making same.

5 The device is comprised of a semiconductor device having first and second recesses formed in the substrate of the device. The inventive method disclosed herein comprises forming first and second recesses in the substrate of the device. The first width of the first recess is formed such that it is greater than the second width of the second recess, and the second depth of the second recess is formed such that it is greater than the first depth of the first recess.

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